

# 13.2

## Trusts

Trusts and Estates which make a full Self Assessment return

Numbers and Income 2002-03 to 2006-07 <sup>1 2 3</sup>

Numbers: actual <sup>3</sup> ; Amounts: £ million <sup>3</sup>

Band of total income (£)	Numbers <sup>3</sup>					Total Income (£million) <sup>3</sup>				
	2002-03	2003-04	2004-05	2005-06 <sup>4</sup>	2006-07 <sup>4</sup>	2002-03	2003-04	2004-05	2005-06	2006-07
Trusts paying tax at the rate applicable to trusts										
up to 1,000	50,000	52,000	54,000	45,000	46,000	5	-	5	5	5
1,000 to 5,000	29,000	29,500	29,500	29,000	30,000	75	80	80	80	85
5,000 to 10,000	13,000	13,500	14,500	15,000	16,000	90	95	100	110	120
10,000 to 20,000	7,500	8,000	8,500	9,500	11,000	100	105	115	125	145
20,000 to 50,000	5,000	5,500	5,500	6,500	7,000	135	145	155	170	190
50,000 to 100,000	2,000	2,000	2,000	2,000	2,500	105	115	115	120	145
100,000 or more	2,000	2,000	2,000	2,500	3,000	535	715	580	655	790
Total	107,500	112,000	116,000	109,000	116,000	1,045	1,245	1,150	1,265	1,480
Interest in possession trusts										
up to 1,000	68,000	65,500	58,000	53,000	39,000	-	5	-	-	-
1,000 to 5,000	15,000	15,000	14,000	14,000	12,000	40	40	35	35	30
5,000 to 10,000	6,500	6,500	6,500	7,000	6,000	45	45	45	45	40
10,000 to 20,000	5,000	5,000	5,500	6,000	5,500	65	70	70	75	75
20,000 to 50,000	4,000	4,500	5,000	5,000	5,000	115	120	130	140	130
50,000 to 100,000	1,500	2,000	2,000	2,500	2,000	95	100	110	120	115
100,000 or more	1,500	2,000	2,000	2,500	2,500	435	665	630	935	670
Total	102,500	100,000	93,000	89,500	72,500	795	1,040	1,020	1,355	1,060

### Notes on the Table

1. Because some returns are filed late, statistics for the most recent year will be marginally less complete than for earlier years
2. This table includes all trusts and estates making a Self Assessment return. Trusts which do not make a Self Assessment return are not captured in the table.
3. Numbers are given to the nearest 500 and amounts are given to the nearest £5 million, which may cause small discrepancies in totals.
4. The standard rate band was introduced from 6 April 2005. Those trusts with income consistently below this level no longer need to complete a Self Assessment tax return every year. The size of the band was £500 for 2005/06 and £1,000 for 2006/07.

